

Payhembury Parish Council

Budget 23/24

Opening Balance 01/04/22

16005.58

| Receipts | 2021/22 | 2022/23 | | | 2023/24 | | Difference | | | Notes |
|------------------------------|-------------------|-------------------|---|--|-------------------|--|-----------------------------------|-----------------------------------|---|-------|
| | | Budget 2022/23 | Expected receipts by EOY 2022/23 | | Budget 2023/24 | | Budget 23/24 vs 2022/23 (£) | Budget 23/24 vs 2022/23 (%) | Budget 23/24 vs actual 22/23 (%) | |
| Precept | £8,589.00 | £8,939.00 | £8,939.00 | | £9,304.00 | | £365.00 | 4.10% | 4.10% | |
| S106 | £0.00 | £0.00 | £0.00 | | £0.00 | | £0.00 | ~ | ~ | |
| CIL | £3,369.10 | £0.00 | £0.00 | | £0.00 | | £0.00 | ~ | ~ | a |
| Other grants | £0.00 | £0.00 | £0.00 | | £0.00 | | £0.00 | ~ | ~ | |
| Fundraising / donations | £330.00 | £0.00 | £677.53 | | £0.00 | | £0.00 | ~ | ~ | |
| Bank Interest | £15.31 | £0.00 | £84.92 | | £0.00 | | £0.00 | ~ | ~ | b |
| Refunds / Misc | £0.00 | £0.00 | £0.00 | | £0.00 | | £0.00 | ~ | ~ | |
| C&E Receipts (recovered VAT) | £448.64 | | £3,585.98 | | £0.00 | | £0.00 | ~ | ~ | c |
| Total receipts | £12,752.05 | £8,939.00 | £13,287.43 | | £9,304.00 | | £365.00 | 4.10% | | |

| Payments (exc VAT) | 2021/22 | 2022/23 | | | | | 2023/24 | | Difference | | | Notes |
|---|-----------|---|-------------------|---|--------------------------------|---|--------------------------------------|-----------|-----------------------------------|-----------------------------------|---|-------|
| | | Earmarked funds C/F from 2021/22 | Budget 2022/23 | In-year incomes / transfers (22- 23) | Funds available (22- 23) | Expected payments by EOY 2022/23 | Earmarked funds C/F to 2023/24 | | Budget 23/24 vs 2022/23 (£) | Budget 23/24 vs 2022/23 (%) | Budget 23/24 vs actual 22/23 (%) | |
| Clerk's salary | £3,913.20 | | £4,027.00 | £314.60 | £4,341.60 | £4,341.60 | £0.00 | £4,600.00 | £573.00 | 14.20% | 6.00% | d |
| Administration (costs to keep the Council legal and functioning) | | | | | | | | | | | | |
| Clerk's expenses | £67.84 | | £120.00 | £0.00 | £120.00 | £10.31 | | £100.00 | -£20.00 | -16.70% | 869.90% | e |
| PPC Insurance | £415.63 | | £430.00 | £28.67 | £458.67 | £458.67 | | £505.00 | £75.00 | 17.40% | 10.10% | f |
| Audit costs | £0.00 | £200.00 | £0.00 | £0.00 | £200.00 | £0.00 | £200.00 | £0.00 | £0.00 | ~ | ~ | g |
| Parish Hall rent / Zoom subscription | £59.95 | | £192.00 | -£84.05 | £107.95 | £107.95 | | £212.00 | £20.00 | 10.40% | 96.40% | h |
| DALC subscription | £154.00 | | £161.00 | £0.00 | £161.00 | £161.00 | | £178.00 | £17.00 | 10.60% | 10.60% | |
| ICO annual registration fee | £35.00 | | £35.00 | £0.00 | £35.00 | £35.00 | | £40.00 | £5.00 | 14.30% | 14.30% | i |
| Councillor & Clerk training | £70.00 | | £200.00 | £0.00 | £200.00 | £0.00 | | £200.00 | £0.00 | 0.00% | ~ | |
| Bank charges | £72.00 | | £72.00 | £0.00 | £72.00 | £72.00 | | £72.00 | £0.00 | 0.00% | 0.00% | b |
| Election expenses | £0.00 | £500.00 | £150.00 | £0.00 | £650.00 | £0.00 | £650.00 | £150.00 | £0.00 | 0.00% | ~ | j |
| IT - email provision | £39.99 | | £42.00 | £7.99 | £49.99 | £49.99 | | £50.00 | £8.00 | 19.00% | 0.00% | k |
| IT - website support costs | £175.00 | | £185.00 | £3.13 | £188.13 | £188.13 | | £207.00 | £22.00 | 11.90% | 10.00% | l |
| IT - laptop 3-yearly software | £0.00 | £30.00 | £30.00 | £0.00 | £60.00 | £0.00 | £60.00 | £30.00 | £0.00 | 0.00% | ~ | m |

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|---|-------------------|-------------------|------------------|-----------------|-------------------|-------------------|------------------|------------------|-----------------|----------------|----------------|---|
| IT - laptop replacement | £0.00 | £100.00 | £50.00 | £0.00 | £150.00 | £0.00 | £150.00 | £50.00 | £0.00 | 0.00% | ~ | n |
| Running costs (on-going costs to provide services to parishioners) | | | | £0.00 | £0.00 | | | | | | | |
| EDDC dog bin emptying (2/3 bins) | £267.26 | | £295.00 | £5.00 | £300.00 | £300.00 | | £330.00 | £35.00 | 11.90% | 10.00% | o |
| Church clock service | £305.00 | | £315.00 | -£1.00 | £314.00 | £314.00 | | £346.00 | £31.00 | 9.80% | 10.20% | |
| Playing field rent | £307.82 | £32.18 | £330.00 | £0.00 | £362.18 | £307.82 | £54.36 | £363.00 | £33.00 | 10.00% | 17.90% | p |
| Playing field RoSPA inspection | £79.00 | | £85.00 | -£4.50 | £80.50 | £80.50 | | £100.00 | £15.00 | 17.60% | 24.20% | q |
| Grass cutting | £955.00 | | £1,000.00 | -£400.00 | £600.00 | £600.00 | | £1,100.00 | £100.00 | 10.00% | 83.30% | r |
| Ditch clearing | £0.00 | £150.00 | £150.00 | £0.00 | £300.00 | £0.00 | £300.00 | £0.00 | -£150.00 | ~ | ~ | |
| Defibrillator phone costs | £152.00 | £0.00 | £160.00 | £0.00 | £160.00 | £160.00 | | £176.00 | £16.00 | 10.00% | 10.00% | |
| Defibrillator consumables & training | £274.00 | £0.00 | £100.00 | £0.00 | £100.00 | £12.36 | £87.64 | £100.00 | £0.00 | 0.00% | 709.10% | s |
| Assets maintenance | £440.75 | £0.00 | £500.00 | £0.00 | £500.00 | £0.00 | £500.00 | £100.00 | -£400.00 | -80.00% | ~ | t |
| Other Payments (including S137 payments) | | | | £0.00 | | | | | | | | u |
| Other Payments (Misc) | £0.00 | | £0.00 | £0.00 | £0.00 | £0.00 | | | £0.00 | ~ | ~ | |
| Grants (including village clubs) | £150.00 | | £200.00 | £0.00 | £200.00 | £250.00 | | £200.00 | £0.00 | 0.00% | -20.00% | |
| Poppy Wreath | £30.00 | | £30.00 | £0.00 | £30.00 | £30.00 | | £30.00 | £0.00 | 0.00% | 0.00% | |
| Special events | £10.81 | £49.19 | £80.00 | £0.00 | £129.19 | £95.00 | £34.19 | £65.00 | -£15.00 | -18.80% | -31.60% | v |
| Projects | | | | | | | | | | | | w |
| P1904 - Tale Bus Shelter | £2,000.00 | | | | | | | | | | | x |
| P1906 - Playing fields improvements | £8,301.00 | £10,574.66 | £0.00 | £227.53 | £10,802.19 | £8,301.00 | £2,501.19 | £0.00 | £0.00 | ~ | ~ | y |
| P2103 - Platinum Jubilee tree planting | £240.98 | £29.02 | £0.00 | £40.00 | £69.02 | £0.00 | £69.02 | £0.00 | £0.00 | ~ | ~ | z |
| P2201 - Christmas Tree | £0.00 | £0.00 | £0.00 | £410.00 | £410.00 | £100.00 | £310.00 | £0.00 | £0.00 | ~ | ~ | # |
| VAT paid out | £2,098.44 | | | | | £1,916.25 | | | £0.00 | ~ | ~ | c |
| Totals | £20,614.67 | £11,665.05 | £8,939.00 | £547.37 | £21,151.42 | £17,891.58 | £4,916.40 | £9,304.00 | £365.00 | 4.10% | | |

Closing balance 31/3/23 (predicted) £11,401.43

Earmarked Reserves £4,916.40
Potential excess from Allocated Funds £309.69

General Reserves £6,175.34
Project contingency (10%) £288.02
General Reserves minus project contingency £5,887.32

Notes

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- a) CIL payments from developments in the parish, paid in April and October. Amounts unknown until payments made so budget for potential of no payments. CIL payments must be used for infrastructure within the parish which can include play areas, parks and green spaces.
- b) Interest rates increased from 0% in December 2021 and interest payments are now covering bank charges (£6 per month paid quarterly in arrears).
- c) The Parish Council can reclaim VAT paid; however, there is a time lag of several months between when the VAT is paid out and when it can be reclaimed (a minimum claim of £100 is required by HMRC) so figures for C&E receipts do not always match the VAT paid out at the end of each financial year.
- d) Government pay scale increases of ~£1 p/h backdated to 1/4/22 covered in 2022/23 by budget and general reserves (£49 & £311=£360). Budget for 2023/24 includes annual spine point rise from April 2023 (from 9 to 10) and up to 4% annual pay increase.
- e) Stationery, printer cartridges, laminator, etc.
- f) Annual insurance on 3-year reduced deal June 2020 to May 2023. Insurance prices are expected to go up quite a bit in 2023 - budgeted for 10% increase.
- g) Parish Councils with a turnover of less than £25K can apply for an audit exemption certificate provided they are able to publish their relevant documents online on their website. This means that an external audit is not normally required, saving the Parish Council ~£200 per year. A light touch check is still performed by the appointed external auditor (PKF Littlejohn for all Local Councils in Devon) and they can still 'request' a full audit if they feel it is necessary. It is recommended that funds are held in Earmarked Reserves to cover one year's costs (~£200) in case this happens (which would not be until around August/September).
- h) Hall hire has been £72 pa for Council meetings for many years, plus extra for any additional events. Zoom £120pa or £12pm - both are required to enable hybrid meetings. So far 50% reduction on Zoom fees has been achieved each year, but not guaranteed going forward. Budgeted for potential 10% increase in costs.
- i) ICO registration is £40 per year, reduced to £35 if paid by direct debit. No indication that this figure will increase but budgeted full £40 in case.
- j) The cost of a Parish Council election was originally estimated to be ~ £1000, so a budget of £250 per annum over 4 years was implemented. Updated figures from EDDC in 2021 suggest a figure of £600-£800 so budget figures adjusted to reach ~£800 by May 2023. EDDC did not charge for the paperwork to be sent out to the parishes for the May 2019 election, but WDDC did for their parishes. EDDC may do so in future and full elections are due in May 2023.
- k) Cost of CloudNext hosting corporate emails for the Parish Council; started January 2021. Expected to rise to £50 pa from January 2023.
- l) Annual cost of hosting and supporting the Parish Council website. Paid in October each year and costs increased by 7.5% in October 2022. Budgeted for 10% increase in October 2023.
- m) November 2020 - 3-year McAfee purchased & one-off licence for Office 2019 (more cost-effective). Both to be updated in Oct/Nov 2023. Budget £30pa & earmark funds.
- n) Laptop replacement: the Parish clerk's laptop is now 6 years old and was bought with funds from the Transparency Grant in 2017. A replacement of similar specification currently retails at ~£300. A budget of £50 per year is suggested to raise sufficient funds to enable a replacement to be bought in approximately 3 years (when the current one will be 8-9 years old).
- o) Budgeted 10% increase in costs for dog poo bin emptying
- p) Playing field rent should rise each year but Savills may leave it a few years before increasing it & then request arrears as well. 2020/21 - rent was increased to £307.82; 2021/22 - no increase received but a 3% increase would have been £317.05 per annum - earmark additional budgeted £10 and carry forward; 2022/23 assume another 3% increase to £326.57 per annum and carry budgeted excess forward; 2023/24 - no increase received by 22/10/22 so budgeted for a 10% increase (to £363 pa) and carry excess forward.
- q) playing fields RoSPA inspection takes place each March. The cost is a basic fee for up to 5 pieces of equipment plus a small fee for every additional piece of equipment above that. The total number of pieces of equipment increased with the installation of the new Toddler Area in June 2022 and therefore the cost for the inspection is expected to rise slightly in 2023/24.
- r) grass cutting costs for 2020 were £950, for 2021 £955, but due to extreme weather and fewer cuts the cost for 2022 was £600. Budget has assumed a return to normal for 2023 plus a potential increase of 10% (costs per cut have not increased for at least 3 years).
- s) Defibrillator consumables and training: pads need replacing every 2 years (last replaced November 2021), refresher training required roughly every 3 years (last held January 2022) and new batteries are needed every 4 years (last replaced April 2021).
- t) Fund to pay for general maintenance and replacement of things such as seats, fences, replacement scalings on the footpath, play equipment repairs, etc. All funds were spent in 2021/22 and additional funds required from General Reserves. 2022/23 - budget of £500, nothing spent by 5/1/23 (funds earmarked and carried forward). Budget for 2023/24 - £100.

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- u) S137: All expenditures by a Parish Council have to be covered by a power that allows them to spend the money. The Local Government Act 1972 s137 gives Parish Councils the power to spend money when they have no other specific power under which to do so (a 'power of last resort'). S137 is the power that can be used when no other power exists, provided the expenditure conforms to the S137 criteria. However, the total amount that can be spent in one year is limited (calculated by multiplying the number of electors in the parish on 1st April each year by the rate for the year (for Payhembury for 2022/23 that figure is 645 electors x £8.82 = £5662.44)). This is not additional money; it is the maximum that can be spent under S137. Figures for 2023/24 are not yet available.
- v) Earmarked funds towards special events eg Death of Royal, Coronation, Jubilee etc. Coronation to take place in May 2023. Funds carried forward plus budget =£100.
- w) Money earmarked for projects can come from grants, donations, fund-raising and general reserves. Projects often overrun the end of the financial year or take more than a year to complete so the earmarked funds are carried forward to the following year. Any excess once a project is completed is transferred to general reserves unless the funds are from S106 or CIL payments (in which case they will be re-allocated to an appropriate project). A contingency of an additional 10% for each project is also budgeted for from general reserves.
- x) Project completed in 2021/22
- y) Phase 1 (new toddler area) completed in June 2022. Phase 2 (aerial runway) in fund-raising phase. Excess funds carried forward towards phase 2. S106 and CIL receipts can only be spent on specific projects and therefore the CIL receipts from 2020/21 & 2021/22 have been earmarked towards the playing fields improvement project.
- z) Jubilee trees - remaining funds to be spent on 2 more fruit trees for the community orchard.
- #) Christmas tree project - funds raised by donations to buy tree, new battery lights and any additional decorations needed. Any excess funds will be earmarked for a tree next year.